



British Sundial Society Trustees' Annual Report

	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	1	Jan.	2017	To	31	Dec.	2017

Section A Reference and administration details

Charity name	British Sundial Society		
Other names charity is known by	N/A		
Registered charity number	1155688		
Charity's principal address	48 Woodberry Avenue		
	North Harrow		
	Middlesex		
	Postcode	HA2 6AX	

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr Frank King	Chairman		
2	Mr Chris Williams	Secretary		
3	Graham Stapleton	Treasurer		
4	Jackie Jones	Membership Secretary		
5	Mr Bill Visick	Webmaster		
6	Mr David Brown			
7				
8				
9				
10				
11				
12				

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
N/A		

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation
Trustee selection methods (eg. appointed by, elected by)	Elected by quorum of membership at the Annual General Meeting

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Affiliated to the Royal Astronomical Society

Corporate member of the Public Subscription Library, Nottingham. The Society's library is permanently housed at this library.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The British Sundial Society exists to provide an educational benefit to the public. It is affiliated to the Royal Astronomical Society.

The Society's Objects are specifically to advance the education of the public in the science and art of sundials and dialling (otherwise known as gnomonics). Any surpluses in income are used in furtherance of the Society's objects.

The Trustees confirm that they have had regard to the Charity Commission's public benefit guidance where relevant.

The Society is a membership charity, open without restriction to any person whether UK-resident or not. Its trustees are unpaid. The cost of membership is maintained at the lowest viable rate and this serves to fund the main activities of the society which are:-

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

- Publishing periodic Bulletins, containing papers, letters and reviews or other material of interest concerning gnomonics.
- Operating an interesting and free-to-all, educational web site devoted to dialling matters, including explanations, construction details, articles and extracts from historic books not generally available. Development of freely accessible pages, enabling location of sundials in any area of the British Isles, together with relevant history.
- Maintaining and updating the two National Registers of known fixed sundials and of church mass dials which exist in the British Isles.
- Making available for sale to members, academic and heritage organisations approximately every five years, an updated complete National Register of sundials.
- Giving free advice to any member of the public on the preservation and restoration of existing dials and the construction of new ones.
- Suggesting the names of lecturers able to speak about sundials and related matters to any public forum.
- Operating an open award scheme to promote and recognise the best in design and construction of new sundials.
- Organising conferences, tours and visits related to the understanding and appreciation of sundials and dialling.
- Publishing books, booklets, monographs and leaflets on dialling and related matters.
- Maintaining a reference library of relevant books and documents devoted to dialling accessible to all members, plus members of the hosting library.
- Giving free advice to any member of the public wishing to understand and know more about sundials.

The Society holds two meetings annually, which are open to members and non-members alike and which are advertised both nationally and internationally:-

- 1) A one-day meeting, open to members and the public, held in Stockcross, Berkshire; operating on a voluntary entry fee of around £10, which goes to cover venue hire and refreshments.
- 2) A three day/two night residential weekend conference. As the membership is widely dispersed over the country, it is held at changing locations, so as to equalise easier and cheaper access. Its charges are set to meet the cost at an expected level of attendance. Day rate charges (that is attendance without accommodation) are offered for those who might be local to the event or for those wishing to make use of alternative or cheaper local accommodation.

Summary of the main achievements of the charity during the year

Enquiries from public, commercial and corporate concerns answered on gnomonics and the nature or history of individual sundials:- Cardozo Kindersley Workshop; Queen's College, Cambridge; Buckingham Palace; St. Catherine's College, Cambridge; The Stephen Perse Foundation.

A sequence of talks to The Wokingham Mathematics Group.

An illustrated talk, *Sundials: an on-going craft*, to the Melton Mowbray Women's Institute.

A series of accessible public guided tours in Cambridge, covering astronomical science, mathematics and history.

A sundial making day at Britannia Village Primary School, Newham, London for three classes of 20 Year 5 (age c.9 years). Around 70 individual card sundials were made.

An educational grass sundial, with supporting resources, was provided to Wroxton village school, Oxfordshire.

Continued support given for a restoration carried out by Didsbury Parsonage Trust, (Manchester) at their community building.

During June a 'Sundial of the Day' outreach was run on Facebook presenting images and information on the diversity of sundials and how they work. It generated a good response and a lot of questions.

Research notes relating to particular local sundials have been shared with heritage organisations in:- Haxey, Lincolnshire; Bosham, West Sussex; Hastings, East Sussex; Newstead, Nottinghamshire; Barwick, West Yorkshire; multiple locations in Scotland;

Advice to a group promoting a science project relating to the i360, Brighton, East Sussex.

Practical assistance with a replica replacement for a historic sundial, Mentmore church, Buckinghamshire.

Detailed advice to The Royal Observatory, Greenwich regarding its sculptured sundials in the public domain.

A reporting mechanism for publicising the details of stolen sundials was kept available for use.

Historic and metallurgic research undertaken on scientific instruments in the collections of public museums in Oxford, Edinburgh and London.

At the Livery Link Showcase held in the London Guildhall in February, supported The Clockmakers Company industry training presentation, as part of the careers and support exhibition attended by 950 young people and their teachers. Engagement in horology and science was made through explanations of how sundials work, and distributing printed cards enabling the construction of an operational sundial.

Section E

Financial review

Brief statement of the charity's policy on reserves

The Society constitutionally maintains both Unrestricted and Restricted Reserves, according to the policy set out in CC19. The Andrew Somerville Memorial Allocation contains some historic donations to the BSS. Expenses to the allocation include the annual Somerville Lecture, research and dial restoration grants.

Unrestricted reserves are maintained to provide a buffer for unforeseen operational costs, against uncertainties in income and to provide cover for troughs in the cash budget and for foreseeable expenses and asset replacement.

The Trustees are keeping in balance with the above contingencies the need to expand its digital presence; also the need to address the demographic flow impacting the membership. The designations by which unreserved funds are allocated and maintained are kept under review.

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	G.S.	
Full name(s)	Graham Stapleton	
Position (eg Secretary, Chair, etc)	Trustee (Treasurer)	
Date	10/3/2018	

**THE BRITISH SUNDIAL
SOCIETY**

(CHARITABLE INCORPORATED ORGANISATION)

**REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2017**

CHARITY REGISTRATION No: 1155688

Independent Examiners Ltd
Sovereign Centre
Poplars
Yapton Lane
Walberton
West Sussex
BN18 0AS

THE BRITISH SUNDIAL SOCIETY
(CHARITABLE INCORPORATED ORGANISATION)

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THE BRITISH SUNDIAL SOCIETY
(CHARITABLE INCORPORATED ORGANISATION)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER 1155688

LEGAL FORM Charitable Incorporated Organisation formed under the Charities Act 2011.

START OF FINANCIAL YEAR 1st January 2017

END OF FINANCIAL YEAR 31st December 2017

TRUSTEES AT 31ST DECEMBER 2017

Dr F King - Chairman	G Stapleton - Treasurer
C Williams - Secretary	B Visick - Webmaster
J Jones - Membership Secretary	D Brown

GOVERNING INSTRUMENT Constitution as incorporated 7th February 2014.

OBJECTS The advancement of the education of the public in the science and art of gnomonics.

CONVERSION TO CIO The members of the unincorporated charity British Sundial Society (former registered charity number 1032530) agreed at the April 2014 AGM that the Society become a Charitable Incorporated Organisation (CIO).

The British Sundial Society (CIO) was formed and registered as a charity on the 7th February 2014 (registered charity number 1155688) and took over all the activities of the former British Sundial Society from the 8th August 2014.

CORRESPONDENCE ADDRESS The British Sundial Society
c/o Royal Astronomical Society
Burlington House
Piccadilly
London
W1J 0BQ

PRIMARY BANKERS The Co-operative Bank plc
PO Box 101
1 Balloon Street
Manchester
M60 4EP

INDEPENDENT EXAMINER M J Easton BSc (Hons) MBA
Independent Examiners Ltd
Sovereign Centre
Poplars
Yapton Lane
Walberton
West Sussex
BN18 0AS

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of The British Sundial Society on the accounts for the year ended 31st December 2017 which have been set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

The organisation's trustees are responsible for the preparation of the accounts. The organisation's trustees consider that an audit is not required for this period (under section 144(2) of the Charities Act 2011 (the Act)), and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act as amended; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M J Easton BSc (Hons) MBA
Independent Examiners Ltd
Sovereign Centre
Poplars
Yapton Lane
Walberton
West Sussex
BN18 0AS



Dated: 6th March 2018.

THE BRITISH SUNDIAL SOCIETY
(CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2017

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016
INCOME					
Donations and legacies	3a	1,820	0	1,820	1,351
Investments	3b	132	0	132	240
Charitable activities	3c	31,020	0	31,020	34,639
TOTAL INCOME		32,972	0	32,972	36,230
EXPENDITURE					
Charitable Activities	4a	26,723	411	27,134	25,407
Other	4b	3,646	0	3,646	3,320
TOTAL EXPENDITURE		30,369	411	30,780	28,727
NET INCOMING/ (OUTGOING) RESOURCES		2,603	(411)	2,192	7,503
Total Funds Brought Forward		79,376	7,982	87,358	79,855
TOTAL FUNDS CARRIED FORWARD		81,979	7,571	89,550	87,358

Movements on all reserves and all recognised gains and losses are shown above.

The notes on pages 7 to 11 form part of these financial statements.

THE BRITISH SUNDIAL SOCIETY
(CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
AS AT 31ST DECEMBER 2017

	Notes	Unrestricted Funds £	Restricted Funds £	31-Dec-17 Total £	31-Dec-16 Total £
Fixed Assets					
Tangible assets	2	17,228	0	17,228	17,228
Current Assets					
Debtors	8	3,578	0	3,578	0
Cash at bank and in hand	7	68,481	7,571	76,052	77,654
Total Current Assets		72,059	7,571	79,630	77,654
Creditors: amounts falling due within one year	9	7,308	0	7,308	7,524
NET CURRENT ASSETS		64,751	7,571	72,322	70,130
NET ASSETS		81,979	7,571	89,550	87,358
Funds of the Charity					
General Funds		81,979	0	81,979	79,376
Restricted Funds	6	0	7,571	7,571	7,982
Total Funds		81,979	7,571	89,550	87,358

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the trust and of the surplus or deficit of the trust for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

These accounts were approved by the Trustees of the CIO on the 2-3-18 and signed on their behalf by:

Signed Frank H. King Dr. F. King, Chairman.

Signed G. Stapleton G. Stapleton, Treasurer.

THE BRITISH SUNDIAL SOCIETY
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2017

1. ACCOUNTING POLICIES

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA during the same period as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the period.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

THE BRITISH SUNDIAL SOCIETY
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2017

Expenditure and Liabilities (continued)

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Changes in Accounting Policies

There have been no changes to the accounting policies since last year or to policies used by the former charity British Sundial Society (registered charity number 1032536).

Annual Commitments

There are no annual commitments under non-cancelling operating leases and no capital commitments.

Assets

Tangible fixed assets for use by the charity:

The British Sundial Society Library is stated at valuation based on the 2014 value calculated by Rogers Turner Books.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the period end. Other investment assets are included at trustees' best estimate of market value.

Basis of preparation:

The financial statements have been prepared on the historical cost basis of accounting in accordance with the Charities Act 2011 and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice - "Accounting and Reporting by Charities" (SORP 2015). The accounts have been prepared on an ongoing concern basis. The charity meets the definition of a public benefit entity under FRS102. No restatement was required in making the transition to FRS102.

2. TANGIBLE FIXED ASSETS

		Unrestricted Funds £	Restricted Funds £	Total £
Library				
Opening	31-Dec-16	17,228	0	17,228
Revaluation		0	0	0
Cost at	31-Dec-17	<u>17,228</u>	<u>0</u>	<u>17,228</u>
Depreciation	31-Dec-16	0	0	0
Charge		0	0	0
Depreciation at	31-Dec-17	<u>0</u>	<u>0</u>	<u>0</u>
Net Book Value	31-Dec-17	<u>17,228</u>	<u>0</u>	<u>17,228</u>
Net Book Value	31-Dec-16	17,228	0	17,228

The British Sundial Society (CIO) had the Library revalued by Rogers Turner Books for its opening 2014 accounts. The replacement cost valuation was £17,228.

THE BRITISH SUNDIAL SOCIETY
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2017

Notes	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
3. INCOME				
a) Donations and legacies				
Bequests & Legacies	616		616	0
Donations and Gift Aid	1,204		1,204	1,351
	1,820	0	1,820	1,351
b) Investments				
Interest	132		132	240
	132	0	132	240
c) Charitable Activities				
Advertising			0	805
Conference Auction			0	325
Day Meetings	340		340	310
Events	5 18,527		18,527	19,636
Publications			0	1,558
Sales	932		932	789
Subscriptions	11,221		11,221	11,216
	31,020	0	31,020	34,639
4. EXPENDITURE				
a) Charitable Activities				
Bulletin / Publications	8,480		8,480	6,695
Day Meetings	180		180	164
Education		246	246	268
Events	5 15,897		15,897	16,909
Independent Examiners Fees	614		614	555
Professional Fees	725		725	35
Sales	100		100	40
Somerville Lecturer		165	165	259
Travel	727		727	482
	26,723	411	27,134	25,407
b) Other				
Administration	492		492	494
Banking / Insurance	1,407		1,407	1,320
Library	208		208	208
Miscellaneous	0		0	6
Storage	1,539		1,539	1,292
	3,646	0	3,646	3,320

THE BRITISH SUNDIAL SOCIETY
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2017

5. EVENTS

	Balance 31-Dec-16 £	Income £	Expenditure £	Balance 31-Dec-17 £
Liverpool Conference (2016)	2,727	0	13	2,714
Oxford Conference (2017)	0	18,527	15,884	2,643
		18,527	15,897	

6. RESTRICTED FUNDS

	Balance 31-Dec-16 £	Income £	Expenditure £	Balance 31-Dec-17 £
Andrew Somerville Memorial Fund	6,834	0	411	6,423
St Katherine Cree Restoration Fund	1,148	0	0	1,148
	7,982	0	411	7,571

The restricted funds are wholly represented by cash reserves of the charity.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-17 £	Total 31-Dec-16 £
Current Account	19,392		19,392	21,125
Charities Office Investment Fund	49,089	7,571	56,660	56,529
	68,481	7,571	76,052	77,654

8. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-17 £	Total 31-Dec-16 £
Bath Conference (2019)	3,578		3,578	0
	3,578	0	3,578	0

9. CREDITORS, ACCRUALS AND DEFERRED INCOME: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-17 £	Total 31-Dec-16 £
Independent Examiners Fees	614		614	555
Fee for HMRC Submission	270		270	0
Norwich Conference (2018)	6,424		6,424	6,969
	7,308	0	7,308	7,524

10. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

11. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the yearly review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

THE BRITISH SUNDIAL SOCIETY
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2017

12. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

13. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees' report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

14. CHARITABLE INCORPORATED ORGANISATION (CIO)

At the 2014 AGM the members of the British Sundial Society decided to become a Charitable Incorporated Organisation (Charity Registration Number 1155688).

All assets and liabilities of the British Sundial Society (1032530) were transferred on the 8th August 2014 to The British Sundial Society CIO (1155688).